

Fill in this information to identify the case:

Debtor	Polaris Guam LLC
United States Bankruptcy Court for the:	District of Guam (State)
Case number	20-0065 (If known)

Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.
 Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount
2.1	Priority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: \$ _____ Check all that apply: <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____	Basis for the claim: _____	
	Last 4 digits of account number _____	Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		
2.2	Priority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: \$ _____ Check all that apply: <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____	Basis for the claim: _____	
	Last 4 digits of account number _____	Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		
2.3	Priority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: \$ _____ Check all that apply: <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____	Basis for the claim: _____	
	Last 4 digits of account number _____	Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		

Part 1. Additional Page

Copy this page if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim Priority amount

2. <input type="checkbox"/> Priority creditor's name and mailing address	As of the petition filing date, the claim is: \$ _____ \$ _____	
Check all that apply.		
<input type="checkbox"/> Contingent		
<input type="checkbox"/> Unliquidated		
<input type="checkbox"/> Disputed		
Date or dates debt was incurred	Basis for the claim:	
Last 4 digits of account number	Is the claim subject to offset?	
<input type="checkbox"/> No		
<input type="checkbox"/> Yes		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		
2. <input type="checkbox"/> Priority creditor's name and mailing address	As of the petition filing date, the claim is: \$ _____ \$ _____	
Check all that apply.		
<input type="checkbox"/> Contingent		
<input type="checkbox"/> Unliquidated		
<input type="checkbox"/> Disputed		
Date or dates debt was incurred	Basis for the claim:	
Last 4 digits of account number	Is the claim subject to offset?	
<input type="checkbox"/> No		
<input type="checkbox"/> Yes		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		
2. <input type="checkbox"/> Priority creditor's name and mailing address	As of the petition filing date, the claim is: \$ _____ \$ _____	
Check all that apply.		
<input type="checkbox"/> Contingent		
<input type="checkbox"/> Unliquidated		
<input type="checkbox"/> Disputed		
Date or dates debt was incurred	Basis for the claim:	
Last 4 digits of account number	Is the claim subject to offset?	
<input type="checkbox"/> No		
<input type="checkbox"/> Yes		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address Rainbow Chan aka Chan, Tsai-Hung UFC Fitness Center, No 27, B1 Anhe Rd Da'an District, Taipei City, Taiwan	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____
		\$ 1,200,000.00
	Date or dates debt was incurred 2018	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	
3.2	Nonpriority creditor's name and mailing address Michael Chiu aka Yuan-Ye Chiu 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Loan _____
		\$ 715,000.00
	Date or dates debt was incurred _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	
3.3	Nonpriority creditor's name and mailing address GTA Teleguam #624 North Marine Corps Drive Tamuning, Guam 96913	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____
		\$ 16,000.00
	Date or dates debt was incurred 2016	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	
3.4	Nonpriority creditor's name and mailing address Yi-Ching Lai 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Loan _____
		\$ 1,272,000.00
	Date or dates debt was incurred _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	
3.5	Nonpriority creditor's name and mailing address Hideaki Ogura 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Loan _____
		\$ 1,180,000.00
	Date or dates debt was incurred _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	
3.6	Nonpriority creditor's name and mailing address Pacific Textile P. O. Box 23607 Barrigada, Guam 96921	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Lease _____
		\$ 60,295.64
	Date or dates debt was incurred _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number _____	

Part 2: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3.7	Nonpriority creditor's name and mailing address David Su 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> Liquidated and neither contingent nor disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ 5,956,800.00
3.8	Nonpriority creditor's name and mailing address Hung-Chien Tsai 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ 2,600,000.00
3.9	Nonpriority creditor's name and mailing address Shun-Ming Wu/Wonderful Laurel, LLC 929 S. Marine Corps Drive, Unit 201 Tamuning, Guam 96931	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ 2,332,608.88
3.10	Nonpriority creditor's name and mailing address Chu-Shiang Yao 14F., No175, Sec. 1, Datong Rd., Xizhi Dist., New Taipei City 22145, Taiwan (R.O.C.)	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ 11,432,215.80
3.11	Nonpriority creditor's name and mailing address _____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____

Part 4:

Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

	Total of claim amounts
5a. Total claims from Part 1	5a. \$ 0.00
5b. Total claims from Part 2	5b. + \$ 26,764,920.32
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c. \$ 26,764,920.32

Fill in this information to identify the case:

Debtor name	Polaris Guam LLC
United States Bankruptcy Court for the:	District of Guam
Case number (if known):	20-0065

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date: From MM / DD / YYYY to Filing date Operating a business Other _____ \$ _____

For prior year: From MM / DD / YYYY to MM / DD / YYYY Operating a business Other _____ \$ _____

For the year before that: From MM / DD / YYYY to MM / DD / YYYY Operating a business Other _____ \$ _____

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

From the beginning of the fiscal year to filing date: From MM / DD / YYYY to Filing date _____ \$ _____

For prior year: From MM / DD / YYYY to MM / DD / YYYY _____ \$ _____

For the year before that: From MM / DD / YYYY to MM / DD / YYYY _____ \$ _____

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
<i>Check all that apply</i>			
<p>3.1.</p> <p>Creditor's name _____ \$ _____</p> <p>Street _____</p> <p>_____</p> <p>City _____ State _____ ZIP Code _____</p>			
<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____			
<i>Check all that apply</i>			
<p>3.2.</p> <p>Creditor's name _____ \$ _____</p> <p>Street _____</p> <p>_____</p> <p>City _____ State _____ ZIP Code _____</p>			
<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____			

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1 Polaris Guam LLC Insider's name _____ Street _____ _____	Aug 2020	\$ 27,000,000.00	Assume debts of Wonderful Hotels plus assume outstanding debts
City _____ State _____ ZIP Code _____			
Relationship to debtor _____			
4.2 274 Insider's name _____ Street _____ _____		\$ _____	
City _____ State _____ ZIP Code _____			
Relationship to debtor _____			

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

 None

	Creditor's name and address	Description of the property	Date	Value of property
5.1	Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	_____	\$ _____
5.2	Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	_____	\$ _____

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

 None

	Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
	Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	_____	\$ _____
		Last 4 digits of account number: XXXX- _____		

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

 None

	Case title	Nature of case	Court or agency's name and address	Status of case
7.1	_____	_____	Name _____ Street _____ City _____ State _____ ZIP Code _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number _____			
7.2	Case title _____	_____	Court or agency's name and address Name _____ Street _____ City _____ State _____ ZIP Code _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number _____			

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

 None

Custodian's name and address	Description of the property	Value
Custodian's name		\$ _____
Street		Court name and address
City _____ State _____ ZIP Code _____	Case number	Name _____
	Date of order or assignment	Street _____ City _____ State _____ ZIP Code _____

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000** None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. Recipient's name Street City _____ State _____ ZIP Code _____			\$ _____
Recipient's relationship to debtor			
9.2. Recipient's name Street City _____ State _____ ZIP Code _____			\$ _____
Recipient's relationship to debtor			

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.** None

Description of the property lost and how the loss occurred	Amount of payments received for the loss <small>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</small>	Date of loss	Value of property lost
	List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		\$ _____

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value	
11.1				
Address			\$	
Street				
City	State	ZIP Code		
Email or website address				
Who made the payment, if not debtor?				
11.2				
Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value	
Address				
Street				
City	State	ZIP Code		
Email or website address				
Who made the payment, if not debtor?				

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
			\$ _____
Trustee			

13. Transfers not already listed on this statement

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

 None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1. _____	_____	_____	\$ _____
Address Street _____			
City _____	State _____	ZIP Code _____	
Relationship to debtor _____			
Who received transfer? _____ \$ _____			
13.2. _____	_____	_____	\$ _____
Address Street _____			
City _____	State _____	ZIP Code _____	
Relationship to debtor _____			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

 Does not apply

Address	Dates of occupancy
14.1. Street _____	From _____ To _____
City _____ State _____ ZIP Code _____	
14.2. Street _____	From _____ To _____
City _____ State _____ ZIP Code _____	

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

 No. Go to Part 9. Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1. Facility name <hr/> Street <hr/> City State ZIP Code	<hr/> Location where patient records are maintained (if different from facility address). If electronic, identify any service provider. <hr/> <hr/>	How are records kept? Check all that apply: <input type="checkbox"/> Electronically <input type="checkbox"/> Paper
Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.2. Facility name <hr/> Street <hr/> City State ZIP Code	<hr/> Location where patient records are maintained (if different from facility address). If electronic, identify any service provider. <hr/> <hr/>	How are records kept? Check all that apply: <input type="checkbox"/> Electronically <input type="checkbox"/> Paper

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?** No. Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

- No
- Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit? No. Go to Part 10.

Yes. Does the debtor serve as plan administrator?

 No. Go to Part 10. Yes. Fill in below:Name of plan

Employer identification number of the plan

EIN: _____

Has the plan been terminated?

- No
- Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

	Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1.	First Hawaiian Bank Name _____ Street _____ _____	XXXX- _____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____
18.2.	Name _____ Street _____ _____	XXXX- _____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____
	City _____ State _____ ZIP Code _____				

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Name _____ Street _____ _____	_____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes
City _____ State _____ ZIP Code _____	Address _____	_____	

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Name _____ Street _____ _____	_____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes
City _____ State _____ ZIP Code _____	Address _____	_____	

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

 None

Owner's name and address	Location of the property	Description of the property	Value
Name _____	_____	_____	\$ _____
Street _____	_____	_____	_____
City _____ State _____ ZIP Code _____			

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders. No Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
Case number _____	Name _____ Street _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law? No Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____	_____	_____
Street _____	Street _____	_____	_____
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____		

24. Has the debtor notified any governmental unit of any release of hazardous material?

 No Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name	Name		
Street	Street		
City State ZIP Code	City State ZIP Code		

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

 None

	Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1	Name Street City State ZIP Code		EIN: _____ Dates business existed From _____ To _____
25.2	Business name and address Name Street City State ZIP Code	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN. EIN: _____ Dates business existed From _____ To _____
25.3	Business name and address Name Street City State ZIP Code	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN. EIN: _____ Dates business existed From _____ To _____

26. Books, records, and financial statements

26a List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

 None

Name and address

26a 1.

Rosaline Moore

Name

Street

City

State

ZIP Code

Dates of service

From 2015 To 2019

26a 2.

Tina Wang

Name

Street

City

State

ZIP Code

Dates of service

From 2015 To 2018

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

 None

Name and address

26b 1.

Rosaline Moore

Name

Street

City

State

ZIP Code

Dates of service

From 2015 To 2019

26b 2.

Tina Wang

Name

Street

City

State

ZIP Code

Dates of service

From 2015 To 2018

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

 None

Name and address

If any books of account and records are unavailable, explain why

26c 1.

Name

Street

City

State

ZIP Code

Name

Name and address**If any books of account and records are unavailable, explain why**

26c.2

Name _____

Street _____

City _____ State _____ ZIP Code _____

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

 None**Name and address**

26d.1

Name _____

Street _____

City _____ State _____ ZIP Code _____

Name and address

26d.2

Name _____

Street _____

City _____ State _____ ZIP Code _____

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

 No Yes. Give the details about the two most recent inventories.**Name of the person who supervised the taking of the inventory****Date of inventory****The dollar amount and basis (cost, market, or other basis) of each inventory**

\$ _____

Name and address of the person who has possession of inventory records

27.1

Name _____

Street _____

City _____ State _____ ZIP Code _____

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
---	-------------------	--

\$

Name and address of the person who has possession of inventory records

27.2

Name		
Street		
City	State	ZIP Code

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
David Su	#188 Tumon Bay Rd., Tumon Guam	Member	31.26
Su, Yin-Hsuan	#106 Heti S. Rd., Sanmin Dist Kaohsiong City 807 Taiwan	Member	31.26
Wu, Jenny	#188 Tumon Bay Rd., Tumon, Guam	Member	24.78
Long Shan	#188 Tumon Bay Rd., Tumon, Guam	Member	12.70

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

No

Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No

Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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30.1.

Name	_____
------	-------

Street	_____
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City	State	ZIP Code
------	-------	----------

Relationship to debtor	_____
------------------------	-------

10/27/21

Debtors Name
Debtors Address

Case number
20-00065

Name and address of corporation

1000

1000

1000

1000 1000

Relationship to debtor

11 Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

No

Yes Identify below

Name of the parent corporation

Employer identification number of the parent corporation

EIN

12 Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

No

Yes Identify below

Name of the pension fund

Employer identification number of the pension fund

EIN

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.
18 U.S.C. §§ 182, 1341, 1342, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 10/27/2021
MM/DD/YYYY

Signature of individual signing on behalf of the debtor

Printed name DAVID S. LEE

Position or relationship to debtor President

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

No
 Yes